

आयकरअपीलीयअधिकरण, 'ए' न्यायपीठ,चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI

श्रीयस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं सुश्रीपदमावती यस, लेखा सदस्यके समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
MS. PADMAVATHY.S, ACCOUNTANT MEMBER

आयकरअपीलसं./I.T.A.No. 3890/Chny/2026
निर्धारणवर्ष/Assessment Year: 2023-24

Muthaiah Ganapathy
Rajaarunmozhi,
Plot No 3c Sri Vaishnavi Nagar
Extension 2, VBR 2nd Street Kovur,
Kancheepuram-Tamil Nadu, 600128.

Vs. The DCIT,
Non Corp. Circle-8(1),
Chennai.

[PAN: AKBPR9507N]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by : Mr. Koushik Raja S, Advocate
प्रत्यर्थीकीओरसे/ Respondent by : Ms. R. Anita, CIT

सुनवाईकीतारीख/Date of hearing : 15.09.2026
घोषणाकीतारीख /Date of Pronouncement : 13.10.2026

आदेश /O R D E R J

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 06.05.2026 passed by the Id. Commissioner of Income Tax (Appeals), Delhi for the assessment year 2023-24.

2. At the outset, it is noted that the appeal of the assessee was dismissed *in limine* by the Ld. CIT(A) for non-satisfaction of the explanation furnished by the assessee with reference to a delay of 315 days.

3. The Ld. AR, Mr. Koushik Raja S., Advocate, submitted that the delay-condonation petition was filed before the Ld. CIT(A), explaining that the assessee was suffering from chronic health issues and, therefore, could not file the appeal within the prescribed time before the Ld. CIT(A). It was submitted that the delay was neither intentional nor deliberate. The Ld. AR prayed to remand the matter to the file of the Ld. CIT(A), with a direction to condone the delay and adjudicate the issues on merits.

4. The Ld. DR, Ms. R. Anita, CIT, vehemently opposed remanding the matter to the file of the Ld. CIT(A) for condonation of delay. She submitted that no sufficient cause was made out by the assessee to explain the huge delay of 315 days.

5. After hearing both the parties and on perusal of the impugned order, we note that the Ld. CIT(A) discussed the delay in paragraph No. 5 of the impugned order, wherein he reproduced the reasons explained by the assessee at page No. 3 of the impugned order. On perusal of the same, we note that the assessee contended that he was not able to file the appeal in time as he was seriously ill with chronic health issues and prayed for condonation of the delay. However, the Ld. CIT(A) was not satisfied with the said explanation.

6. On perusal of the assessment order, we note that the AO determined the income of the assessee at Rs.16,78,659/- as against the returned income of Rs.54,57,580/-, *inter alia*, making additions on account of unsecured loans from others, sundry creditors and disallowance of expenses. Admittedly, no evidence was filed before the AO. As discussed above, there was no discussion on merits by the Ld.

CIT(A), as he was not satisfied with the explanation offered for condonation of the delay.

7. In view of the same, in the interest of justice, we are of the considered view that the assessee requires another opportunity before the Ld. CIT(A) to contest the issues on merits. Therefore, we direct the Ld. CIT(A) to condone the delay and adjudicate the issues on merits. The assessee is at liberty to file evidence, if any, before the Ld. CIT(A), and the Ld. CIT(A) shall consider the same and pass an order in accordance with law. Thus, the order of the Ld. CIT(A) is set aside and the grounds raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 13th October, 2026 at Chennai.

Sd/-
(S. PADMAVATHY)
Accountant Member

Sd/-
(S.S. VISWANETHRA RAVI)
Judicial Member

Chennai, Dated: 13.10.2026

MM

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकरआयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीयप्रतिनिधि/DR &
5. गार्डफाईल/GF.

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